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Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 F Street, S.W.  
Washington, D.C. 20423

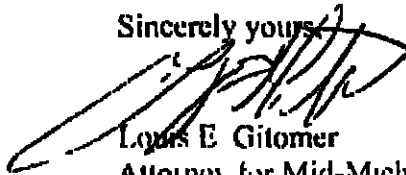
RE: Docket No. AB-364 (Sub-No. 14X), *Mid-Michigan Railroad, Inc.*—  
*Abandonment Exemption—in Kent and Montcalm Counties, MI*

Dear Acting Secretary Quinlan:

On March 6, 2008, as supplemented on March 10, 2008, the West Michigan Trails and Greenways Coalition ("WMTGC") filed a Statement of Willingness to Assume Financial Responsibility for a 21.88-mile rail line between Lowell, milepost 103.20, and Greenville, milepost 81.32, in Kent and Montcalm Counties, MI (the "Line"). By this letter, the Mid-Michigan Railroad, Inc. agrees to negotiate interim trail use/rail banking for the Line with WMTGC.

This letter is being efiled. Thank you for your assistance. If you have any questions please call or email me.

Sincerely yours,



Louis E. Gitomer  
Attorney for Mid-Michigan Railroad, Inc.

Cc: Ms. Kane